



COUNTY OF LOS ANGELES

DEPARTMENT OF PUBLIC WORKS

"To Enrich Lives Through Effective and Caring Service"

900 SOUTH FREMONT AVENUE
ALHAMBRA, CALIFORNIA 91803-1331
Telephone: (626) 458-5100
<http://dpw.lacounty.gov>

GAIL FARBER, Director

ADDRESS ALL CORRESPONDENCE TO:
P.O. BOX 1460
ALHAMBRA, CALIFORNIA 91802-1460

August 31, 2010

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

#27 AUGUST 31, 2010

Sachi A. Hamai
SACHI A. HAMAI
EXECUTIVE OFFICER

Dear Supervisors:

**LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY
ANNEXATION 40-136 (4-199), LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2008-19
NEGOTIATED TAX EXCHANGE RESOLUTION
(SUPERVISORIAL DISTRICT 5)
(3 VOTES)**

SUBJECT

This action is to adopt the Negotiated Property Tax Exchange Joint Resolution associated with the annexation of territory into Los Angeles County Waterworks District No. 40, Antelope Valley.

IT IS RECOMMENDED THAT YOUR BOARD ACTING AS THE GOVERNING BODY OF THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY:

1. Find that the adoption of the Negotiated Property Tax Exchange Joint Resolution for Annexation 40-136 (4-199) and the resulting share of the ad valorem tax is for the purpose of meeting the operation, maintenance, and capital project expenses of Los Angeles County Waterworks District No. 40, Antelope Valley, and therefore are exempt from the California Environmental Quality Act.
2. Adopt the Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-136 (4-199), Local Agency Formation Commission Designation 2008-19 to Los Angeles County Waterworks District No. 40, Antelope Valley.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

Annexation 40-136 (4-199) to the Los Angeles County Waterworks District No. 40, Antelope Valley (District), includes approximately 20 acres of vacant land in the City of Palmdale. This area is

proposed for the construction of a public school to be served by the District upon annexation of this territory to the District.

The governing bodies of the respective taxing entities have adopted the Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed annexation to the District. In order for the Local Agency Formation Commission (LAFCO) of Los Angeles County to proceed with the required hearings on the proposed annexation, your Board, as the governing body of the County, acting on behalf of the Consolidated Fire Protection District of Los Angeles County and the District, must also adopt the enclosed Joint Resolution. The Joint Resolution will transfer a portion of the annual property tax increment attributable to the proposed annexation area from the County and other taxing entities to the District. Each of the affected agencies' shares of the annual property tax increment will be adjusted accordingly.

Implementation of Strategic Plan Goals

The Countywide Strategic Plan directs the provision of Operational Effectiveness (Goal 1) and Community and Municipal Services (Goal 3) by collecting the applicable tax revenue to provide effective and efficient delivery of water to future customers within the annexed area.

FISCAL IMPACT/FINANCING

The property owner requesting the proposed annexation will pay all required fees associated with this action.

The Joint Resolution will transfer to the District a portion of the annual property tax increment from each of the affected County taxing entities, which include the County General Fund and the Consolidated Fire Protection District of Los Angeles County, together with the Lancaster Cemetery District, the Antelope Valley Resource Conservation District, the City Council of the City of Palmdale, and the Antelope Valley-East Kern Water Agency.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service areas or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies and approve and accept such reallocation by resolution.

The governing bodies of the respective taxing entities have adopted the Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed annexation to the District.

Adoption of the Joint Resolution by your Board will allow LAFCO to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. The Joint Resolution has also been approved as to form by County Counsel.

ENVIRONMENTAL DOCUMENTATION

This action and proposed Joint Resolution is to fund operation and maintenance expenses and capital projects within the existing service area of the District and are, therefore, exempt from the

California Environmental Quality Act pursuant to Section 21080(b)(8) of the Public Resources Code and Section 15273(a) of the California Environmental Quality Act Guidelines.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

This action will allow the District to provide water service to the annexed area and will not have any negative impact on existing services or planned projects.

CONCLUSION

Please return one adopted copy of this letter and one signed original of the Joint Resolution to LAFCO; one adopted copy of this letter and one copy of the Joint Resolution to the Department of Public Works, Waterworks Division; and one adopted copy of this letter and one signed original of the Joint Resolution to the County Assessor.

Respectfully submitted,

A handwritten signature in cursive script that reads "Gail Farber".

GAIL FARBER
Director

GF:AA:ea

Enclosures

c: Chief Executive Office
County Counsel
Executive Office
Assessor
Auditor-Controller
Fire Department
LAFCO
City of Palmdale
Antelope Valley-East Kern Water Agency
Antelope Valley Resource Conservation District
Lancaster Cemetery District

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF
LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY
DISTRICT, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF PALMDALE,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-136 (4-199), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2008-19, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99 01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies, and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No 40, Antelope Valley, and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Palmdale, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-136 (4-199) to Los Angeles County Waterworks District No 40, Antelope Valley, is as set forth.

NOW, THEREFORE, BE IT RESOLVED as follows.

- 1 The Los Angeles County Waterworks District No 40, Antelope Valley; the Consolidated Fire Protection District of Los Angeles County; Lancaster Cemetery District; Antelope Valley Resource Conservation District; the City of Palmdale; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-136 (4-199) is approved and accepted
- 2 For fiscal years commencing on or after July 1, 2011, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-136 (4-199) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B)
- 3 No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-136 (4-199)
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency

The foregoing Resolution was adopted on the 31 day of August, 2010,
by the Board of Supervisors of the County of Los Angeles as the governing body of the
Los Angeles County Waterworks District No. 40, Antelope Valley.

SACHI A. HAMAI
Executive Officer of the
Board of Supervisors of the
County of Los Angeles

By 

Deputy

APPROVED AS TO FORM:

ANDREA SHERIDAN ORDIN
County Counsel

By 

Deputy



JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF
LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY
DISTRICT, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF PALMDALE,
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WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley, and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Palmdale, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-136 (4-199) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

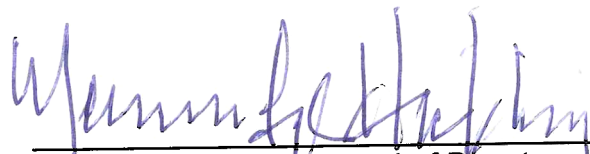
PASSED, APPROVED, AND ADOPTED this 10 day of March, 2010, by the following vote:

AYES: 3

NOES: 0

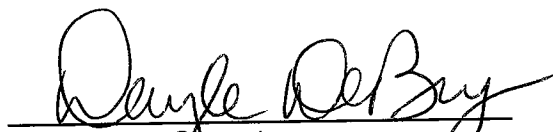
ABSENT: 1

ABSTAIN: 0



Chairperson, Board of Directors
Lancaster Cemetery District

ATTEST



Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF
LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY
DISTRICT, THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
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WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley, and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Lancaster Cemetery District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Palmdale, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-136 (4-199) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth.

NOW, THEREFORE, BE IT RESOLVED as follows.

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; the Consolidated Fire Protection District of Los Angeles County; Lancaster Cemetery District; Antelope Valley Resource Conservation District; the City of Palmdale; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-136 (4-199) is approved and accepted.
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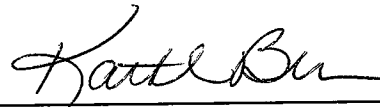
PASSED, APPROVED, AND ADOPTED this 24 day of March, 2010, by the following vote:

AYES: 4

NOES: 0

ABSENT: 1

ABSTAIN: 0



Chairperson, Board of Directors
Antelope Valley Resource
Conservation District

ATTEST


Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF
LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY
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PASSED, APPROVED, AND ADOPTED this 2nd day of June, 2010, by the following vote:

AYES: Ledford, Lackey, Hofbauer, Dispenza, and Bettencourt

NOES: None


ABSENT: None

ABSTAIN: None



James C. Ledford Jr., Mayor
City of Palmdale

ATTEST.



Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF
LOS ANGELES, THE BOARD OF DIRECTORS OF THE LANCASTER CEMETERY
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PASSED, APPROVED, AND ADOPTED this 23rd day of March, 2010, by the following vote:

AYES: 7

NOES: 0

ABSENT 0

ABSTAIN. 0



Chairperson, Board of Directors
Antelope Valley-East Kern Water Agency

ATTEST



Secretary

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: Waterworks District # 40 ANTELOPE VALLEY
 Account No. 047.04
 TRA. 9908
 Effective Date: July 1, 2011
 Annexation Number: 40-136(4-199), LAFCO 2008-19

Waterworks District # 40, Antelope Valley
 Based on their 2009-10 Tax Sharing Ratios
 0.006194077

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.231079005	23.1079%	0.006194077	0.001431321	-0.001474893	0.229604112
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000139913	0.0140%	0.006194077	0.000000867	0.000000000	0.000139913
7.30 CONSOL. FIRE PRO DIST OF L.A.CO.	0.175820376	17.5820%	0.006194077	0.001089045	-0.001089045	0.174731331
7.31 L A C FIRE-FFW	0.006894594	0.6895%	0.006194077	0.000042706	0.000000000	0.006894594
53.30 LANCASTER CEMETERY DISTRICT	0.001724310	0.1724%	0.006194077	0.000010681	-0.000010681	0.001713629
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001159436	0.1159%	0.006194077	0.000007182	-0.000007182	0.001152254
225.01 CITY-PALMDALE TD #1	0.066294048	6.6294%	0.006194077	0.000410630	-0.000410630	0.065883418
300.10 ANTELOPE VY -EAST KERN WATER AGY	0.023506081	2.3506%	0.006194077	0.000145598	-0.000145598	0.023360483
400.00 EDUCATIONAL REV AUGMENTATION FID	0.057702147	5.7702%	0.006194077	0.000357412	Exempt	0.057702147
400.01 EDUCATIONAL AUG FD IMPOUND	0.128611486	12.8611%	0.006194077	0.000796629	Exempt	0.128611486
400.15 COUNTY SCHOOL SERVICES	0.001735301	0.1735%	0.006194077	0.000010749	Exempt	0.001735301
400.21 CHILDREN'S INSTIL TUITION FUND	0.003443966	0.3444%	0.006194077	0.000021332	Exempt	0.003443966
689.01 WESTSIDE UNION SCHOOL DISTRICT	0.078544296	7.8544%	0.006194077	0.000486509	Exempt	0.078544296
689.06 CO SCH SERV.FD.- WESTSIDE UNION	0.010146883	1.0147%	0.006194077	0.000062851	Exempt	0.010146883
689.07 DEV CTR HDGPD MINOR WESTSIDE UN	0.001056161	0.1056%	0.006194077	0.000006542	Exempt	0.001056161
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.119768497	11.9768%	0.006194077	0.000741855	Exempt	0.119768497
717.06 CO SCH SERV.FD.- ANTELOPE VALLEY	0.000440095	0.0440%	0.006194077	0.000002726	Exempt	0.000440095
717.07 ANTELOPE VY UN.HI.-ELEM SCH FD.	0.058676905	5.8677%	0.006194077	0.000363449	Exempt	0.058676905
792.04 ANTELOPE VY JT. COMMUNITY COLL.	0.033256500	3.3257%	0.006194077	0.000205993	Exempt	0.033256500

047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006194077	0.000000000	0.000000000	0.003138029
Total	1.000000000	100.0000%		0.006194077	-0.003138029	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3)
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: **Waterworks District # 40 - ACO FUND**
 Account No. **51.75**
 TRA. **9908**
 Effective Date: **July 1, 2011**
 Annexation Number **40-136(4-199), LAFCO 2008-19**

Waterworks District # 40, ACO FUND
Based on their 2009-10 Tax Sharing Ratios

Acct No.	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
0.006063938						
1.05 LOS ANGELES COUNTY GENERAL	0.229604112	22.9604%	0.006063938	0.001392305	-0.001434962	0.228169150
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000139913	0.0140%	0.006063938	0.000000848	0.000000000	0.000139913
7.30 CONSOL. FIRE PRO DIST. OF L.A.CO.	0.174731331	17.4731%	0.006063938	0.001059560	-0.001059560	0.173671771
7.31 L.A.C.FIRE-FFW	0.006894594	0.6895%	0.006063938	0.000041808	0.000000000	0.006894594
47.04 WATERWORKS DIST #40. ANTELOPE VALLEY	0.003138029	0.3138%	0.006063938	0.000019029	-0.000019029	0.003119001
53.30 LANCASTER CEMETERY DISTRICT	0.001713629	0.1714%	0.006063938	0.000010391	-0.000010391	0.001703238
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001152254	0.1152%	0.006063938	0.000006987	-0.000006987	0.001145267
225.01 CITY-PALMDALE TD #1	0.065883418	6.5883%	0.006063938	0.000399513	-0.000399513	0.065483905
300.10 ANTELOPE VY -EAST KERN WATER AGY	0.023360483	2.3360%	0.006063938	0.000141657	-0.000141657	0.023218826
400.00 EDUCATIONAL REV AUGMENTATION FD	0.057702147	5.7702%	0.006063938	0.000349902	-0.000349902	0.057702147
400.01 EDUCATIONAL REV AUGMENTATION FD	0.128611486	12.8611%	0.006063938	0.000779892	-0.000779892	0.128611486
400.15 COUNTY SCHOOL SERVICES	0.001735301	0.1735%	0.006063938	0.000010523	-0.000010523	0.001735301
400.21 CHILDREN'S INSTIL TUITION FUND	0.003443966	0.3444%	0.006063938	0.000020884	-0.000020884	0.003443966
689.01 WESTSIDE UNION SCHOOL DISTRICT	0.078544296	7.8544%	0.006063938	0.000476288	-0.000476288	0.078544296
689.06 CO.SCH.SERV.FD.- WESTSIDE UNION	0.010146883	1.0147%	0.006063938	0.000061530	-0.000061530	0.010146883
689.07 DEV CTR HDOPD MINOR WESTSIDE UN	0.001056161	0.1056%	0.006063938	0.000006404	-0.000006404	0.001056161
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.119768497	11.9768%	0.006063938	0.000726269	-0.000726269	0.119768497
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000440095	0.0440%	0.006063938	0.000002669	-0.000002669	0.000440095
717.08 ANTELOPE VY UN.HI.-K.P.S.-ELEM	0.058676905	5.8677%	0.006063938	0.000355813	-0.000355813	0.058676905
792.04 ANTELOPE VY JT. COMMUNITY COLL.	0.033256500	3.3257%	0.006063938	0.000201665	-0.000201665	0.033256500
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006063938	0.000000000	0.000000000	0.003072099
Total	1.000000000	100.0000%	0.006063938	-0.003072099	1.000000000	

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.